

HOUSE JOINT RESOLUTION NO. 22

(By Delegates Romine, Walters, Evans,
Azinger, C. Miller, Duke and Rowan)

Introduced January 18, 2011; referred to the
Committee on Constitutional Revision then Finance.]

Proposing an amendment to the Constitution of the State of West Virginia, amending article ten thereof by adding thereto a new section, designated section five-a, relating to taxes and fees; providing that bills imposing a tax or license fee and bills increasing the effective rate of any tax levied or fee imposed may not be enacted unless sixty percent of the members of each house, present and voting, vote in the affirmative for passage; numbering and designating the proposed amendment; and providing a summarized statement of the purpose of the proposed amendment.

Resolved by the Legislature of West Virginia, two thirds of the members elected to each house agreeing thereto:

That the question of ratification or rejection of an amendment to the Constitution of the State of West Virginia be submitted to the voters of the state at the next general election to be held in the year 2012, which proposed amendment is that article ten be amended by adding thereto a new section, designated section five-a,

1 to read as follows:

2 **ARTICLE X. TAXATION AND FINANCE.**

3 **§5a. Sixty percent majority required for passage of bills**
4 **containing tax and fee increases.**

5 (a) Bills imposing a tax or license fee and bills increasing
6 the effective rate of any tax levied or fee imposed may not be
7 enacted unless sixty percent of the members of each house, present
8 and voting, vote in the affirmative for passage.

9 (b) Prior to the beginning of each fiscal year, the
10 Legislature shall appropriate revenues to pay interest on any debt
11 for which it has pledged the state's faith and credit and which
12 interest is payable in the year for which the appropriation is made
13 and to pay the principal of the debt, payable in that year, whether
14 at maturity or otherwise. If state revenues are not sufficient to
15 pay the principal and interest on the debt when due and payable,
16 any revenues received by the state shall be applied first to the
17 payment of the principal and interest on the debt. The Legislature
18 may, by a simple majority vote of the members of both houses
19 present and voting in the affirmative, enact a bill to impose or
20 increase a tax or fee as necessary to ensure that funds are
21 available to pay the principal and interest on state debts when due
22 and payable but it may not enact any other bill to increase taxes
23 or fees by simple majority vote.

24 The provisions of this section do not apply to any tax or

1 license fee authorized by an act of the Legislature enacted prior
2 to the ratification of this section by the voters.

3 *Resolved further,* That in accordance with the provisions of
4 article eleven, chapter three of the Code of West Virginia, 1931,
5 as amended, such proposed amendment is hereby numbered "Amendment
6 No. 1" and designated as the "Super-Majority Required for Passage
7 of Tax Bill Amendment" and the purpose of the proposed amendment is
8 summarized as follows: "To provide that bills imposing a tax or
9 license fee or increasing a tax or license fee may not be enacted
10 unless sixty percent of the members of each house present vote in
11 the affirmative for passage."

NOTE: The purpose of this joint resolution is to propose an amendment to the Constitution to require that bills imposing a tax or license fee and bills increasing the effective rate of any tax levied or fee imposed may not be enacted unless sixty percent of the members of each house, present and voting, vote in the affirmative for passage.

This section is new; therefore, language that would be added to the Constitution has been completely underscored.